

Taxpayer Name as shown on Form 165

Federal employer ID no.

Adjustments to taxable income of the partnership required as a result of nonconformity with the Internal Revenue Code. Enter adjustments as a positive or negative number.

- 1 Indian Reservation Investment Property
 - (a) Depreciation adjustment 1a _____
 - (b) Gain or loss on sale of Indian Reservation Investment property 1b _____
- 2 Indian Reservation Employment Credit 2 _____
- 3 Empowerment Zone and Enterprise Communities
 - (a) Empowerment Zone Credit 3a _____
 - (b) IRC § 179 expense for qualified zone property 3b _____
 - (c) Depreciation on qualified zone property 3c _____
- 4 IRC § 179 expensing allowance
 - (a) Expense limitation increase 4a _____
 - (b) Depreciation on excess amount 4b _____
- 5 Orphan Drug Clinical Testing Expenses 5 _____
- 6 Spousal Travel Expenses 6 _____
- 7 Club Dues 7 _____
- 8 Targeted Jobs Credit 8 _____
- 9 Research Credit 9 _____
- 10 Recovery Period for Depreciation of Nonresidential Real Property
 - (a) Depreciation adjustment 10a _____
 - (b) Gain or loss from sale of nonresidential real property 10b _____
- 11 Lobbying Expenses 11 _____
- 12 Mark-to-Market Accounting Method 12 _____
- 13 Amortization of Goodwill and Certain Other Intangibles
 - (a) Amortization adjustment 13a _____
 - (b) Gain or loss on disposal 13b _____
- 14 Other Adjustments (attach schedule) 14 _____
- 15 **Total of adjustments** - add lines 1 through 14, enter total here as a positive or negative number. 15 _____

IF LINE 15 IS A POSITIVE NUMBER - enter on line A3, Schedule A, page 2 of Form 165

IF LINE 15 IS A NEGATIVE NUMBER - enter as a positive number on line B5, Schedule B, page 2 of Form 165.